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Junior Certified School, Tanjore—

Standardized articles of furniture, towels, carpets, cot-tapes and binding.

2. All the articles are manufactured by the pupils under the direction and with the aid of respective Instructors. No outside labour is employed.

3. Sales for the public are not made generally as the turnover is not adequate for public sale and as emphasis has, all along, been laid on the instructional side rather than on commercial basis. However, orders from private sources are booked and supplied. There are no agencies attached to the institutions.

4. The articles were not exhibited in public museums. But they have been exhibited in the Congress Exhibition, Madras, during 1949-50, 1952–53 and 1955 and there had been appreciable sales.

5. Prices of articles manufactured in the certified schools are fixed as per Rule 988, Part I of Madras Prison and Reformatory Manual, Volume II. Generally, the rates are higher than the market rates.

6. The aggregate cost of turnover of the articles manufactured during 1953–54 in the two Government certified schools was Rs. 17,639.

APPENDIX V.

[Vide item V (1) on page 851 supra.]

L.A. BILL No. 9 OF 1955.

(As passed by the Assembly.)

A Bill further to amend the Madras General Sales Tax Act, 1939, *and to amend the Madras Tobacco (Taxation of Sales and Registration) Act,* 1953.

WHEREAS it is expedient further to amend the Madras General Sales Tax Act, 1939 (Madras Act IX of 1939), and to amend the Madras Tobacco (Taxation of Sales and Registration) Act, 1953 (Madras Act IV of 1953), for the purposes hereinafter appearing;

BE it enacted in the Sixth Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Madras General Sales Tax and the Madras Tobacco (Taxation of Sales and Registration) (Amendment) Act, 1955.

(2) It shall be deemed to have come into force on the 1st day of April 1955.

2. *Amendment of Madras Act IX of* 1939.—In the Madras General Sales Tax Act, 1939 (Madras Act IX of 1939) –

(i) in section 4, for the expression " manufactured tobacco as defined in the Madras Tobacco (Taxation of Sales and Licensing) Act, 1939," the expression " taxed tobacco as defined in section 2, clause (13), of the Madras Tobacco (Taxation of Sales and Registration) Act, 1953 (Madras Act IV of 1953) ", shall be substituted.

(ii) in section 5, after item (vi), the following items shall be added, namely :—

" (vii) the sale of cigars and cheroots at less than two annas per cigar or cheroot, and bidis, snuff, chewing tobacco or any other product manufactured from tobacco, shall be liable to tax under section 3, sub-section (1), only at the point of the first sale effected in the State of Madras by a dealer but at the rate of six pies for every rupee on his turnover;

(viii) raw tobacco, whether cured or uncured, shall be liable to tax under section 3, sub-section (1), only at the point of the first purchase effected in the State of Madras by a dealer but at the rate of six pies for every rupee on his turnover :

Provided that where a dealer who has paid tax in respect of his turnover relating to goods included in clause (vii) has also paid the tax on the purchase of raw tobacco used in the manufacture of such goods under clause (viii) he shall be entitled to a rebate to the extent of tax paid in respect of the raw tobacco so used."

3. *Amendment of Madras Act IV of* 1953.—In the Madras Tobacco (Taxation of Sales and Registration) Act, 1953 (Madras Act IV of 1953)—

(i) in section 2, in clause (13), the words " namely, cigars, cheroots, cigarettes, cigarette, tobacco and pipe-tobacco " shall be omitted ;

(ii) in section 3, for sub-section (8), the following sub-section shall be substituted, namely :—

" (8) The State Government may, by rules made in that behalf, exempt from the operation of sub-sections (1) to (7), any class of persons who do business in tobacco other than taxed tobacco." ;

(iii) in section 4, for sub-section (3), the following sub-section shall be substituted, namely :—

" (3) The rates of tax payable under sub-section (1) shall be as follows :—

(i) On cigarettes which are sold by the person taxed at less than three pies per cigarette and are to be sold at the retail point to the consumer at not more than three pies per cigarette.	**Three and one-eighth per cent of the turnover.**

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(ii) On cigarettes which are sold by the person taxed at less than six pies but not less than three pies per cigarette and are to be sold at the retail point to the consumer at not more than six pies per cigarette.	Ten per cent of the turnover.
(iii) On cigarettes which are sold by the person taxed at less than nine pies but not less than six pies per cigarette and are to be sold at the retail point to the consumer at not more than nine pies per cigarette.	Twenty per cent of the turnover.
(iv) On cigarettes not falling under any of the items specified above.	Thirty per cent of the turnover.
(v) On cigars and cheroots which are sold by the person taxed at not less than two annas per cigar or cheroot.	Thirty per cent of the turnover.
(vi) On pipe tobacco or cigarette tobacco.	Thirty per cent of the turnover."

I certify that this is a Money Bill.

J. SIVASHANMUGAM PILLAI,
Speaker, Madras Legislative Assembly.

APPENDIX VI.

[Vide item V (2) on page 867 supra.]

L.A. BILL No. 7 OF 1955.

(As passed by the Assembly.)

A Bill further to amend the Madras City Civil Court Act, 1892.

WHEREAS it is expedient further to amend the Madras City Civil Court Act, 1892 (Central Act VII of 1892), for the purposes hereinafter appearing;

BE it enacted in the Sixth Year of the Republic of India as follows :—

1. *Short title and commencement.*—(1) This Act may be called the Madras City Civil Court (Amendment) Act, 1955.

(2) It shall come into force on such date as the State Government may, by notification in the *Fort St. George Gazette* appoint.

2. *Amendment of section 3-A, Central Act VII of 1892.*—In section 3-A of the Madras City Civil Court Act, 1892 (Central Act VII of 1892), hereinafter referred to as the said Act, for the words "ten thousand rupees", the words "fifty thousand rupees" shall be substituted.